

We commend these fine organizations for their patriotism and dedication to caring for the heroes of 9/11.

TAX EXTENDERS ACT OF 2009

SPEECH OF

HON. IKE SKELTON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Friday, May 28, 2010

Mr. SKELTON. Mr. Speaker, when I am home in Missouri, the folks I talk to frequently express their concerns about the economy and jobs. According to the most recent data, 27,630 people in the Fourth District are without work. Families whose breadwinners have lost work and others who fear unemployment must continue to be a priority of this Congress.

Jobs allow for American families to feel secure in their homes. Jobs stimulate economic activity in our home towns and throughout our country. Jobs generate tax revenue for city, state, and federal governments, which help policy makers pay the bills and reduce the deficit. Jobs are essential to breaking out of the Great Recession.

This year, Congress has been working on several jobs bills. One bill known as the HIRE Act, which is now the law of the land, provides tax relief to small businesses and expands important highway projects. Other legislation on which Congress has been working include bills to provide additional small business tax relief, to expand lending opportunities for small businesses, and to stimulate small business growth and expansion.

Today, the House of Representatives is considering H.R. 4213, a bill that would create additional jobs in our country by cutting taxes for American families and businesses and by spurring new infrastructure improvements. It would also take care of American veterans by eliminating the so-called disabled veterans tax for two years, would provide American farmers with tax relief and emergency disaster assistance, and would extend emergency assistance to American families.

H.R. 4213 is supported by Farm Bureau, by veterans, by small businesses, and by AARP.

For Missouri farmers, H.R. 4213 would extend the five-year depreciation for farming machinery and equipment, would extend the charitable tax deduction for donated food, and would extend the tax deduction for donating conservation easements. H.R. 4213 would also extend critical tax incentives for biodiesel and renewable diesel fuel. The biodiesel tax credit is very important to the development and sustainability of America's renewable fuel industry. H.R. 4213 would also provide emergency financial assistance to farmers for qualifying 2009 agricultural losses. For these reasons, today's legislation has been endorsed by the Farm Bureau and the National Biodiesel Board.

For America's veterans, H.R. 4213 would allow many military retirees who are also disabled veterans to receive both Department of Defense military retirement pay and VA military disability pay for the next two years. Often referred to as the disabled veterans tax, finding a legislative solution to the concurrent receipt issue has been a top priority of our nation's veterans and of Congress. I have

worked on the House Armed Services Committee to end the disabled veterans tax and am pleased that H.R. 4213 will provide full retirement and disability benefits to 77,000 of these disabled service members for two years. Its passage is a critical first step toward extending concurrent receipt to all 136,000 medically retired veterans over four years. Because of the bill's positive impact on veterans, it has been endorsed by the Military Officers Association of America, MOAA.

For Missouri businesses, H.R. 4213 would allow credit to flow more easily to small businesses through popular and effective SBA lending programs, would extend the research and development, R&D, tax credit that encourages financial investment and job creation in America's high tech sector, would allow corporations to receive a refund of a portion of their alternative minimum tax credits if they invest during 2010 in capital equipment for use in the United States, would extend the 15-year cost recovery for qualified improvements to restaurants and retail space, and would extend benefits for investments in economically distressed areas of our country. Because the business provisions included in H.R. 4213 are so very important, the bill is supported by the National Restaurant Association, the Independent Community Bankers Association, and the National Retail Federation.

For Missouri families, H.R. 4213 would provide important tax relief. The bill would extend for one year tax deductions for qualified college education expenses. It would extend a special deduction for teachers and other school professionals who use personal funds to buy school supplies for their classrooms. And, the legislation would ensure activated military reservists do not suffer a pay reduction by providing a tax credit for small businesses that continue to pay National Guard and Reserve employees when they are called to active duty.

For Missouri's senior citizens, military personnel, military retirees, and people with disabilities, H.R. 4213 would ensure they are able to continue seeing the doctor of their choice by preventing a 21 percent reduction in Medicare and TRICARE physician fees. Without making these changes, doctors in Missouri and elsewhere would likely not continue to see Medicare and TRICARE patients. That is why H.R. 4213 is supported by AARP and MOAA.

H.R. 4213 would extend other valuable provisions of the U.S. tax code, including deductions for charitable contributions by individuals and businesses, would provide for important pension relief sought after by the Missouri Rural Electric Cooperatives, would provide emergency assistance for American families who are impacted by unemployment, would create summer jobs for American youth, and would allow for state and local governments to finance the reconstruction of schools, sewer systems, and hospitals through Build America Bonds and Recovery Zone Bonds—work that would create thousands of jobs across our country. Because infrastructure improvements are so vital to jobs, H.R. 4213 has been endorsed by our nation's mayors and county governments.

The non-emergency spending associated with H.R. 4213 is compliant with the PAYGO law enacted earlier this year. I urge my colleagues to support H.R. 4213 so that we can provide tax relief to American families, farmers, and businesses, can take care of Amer-

ica's veterans and senior citizens, and can create small business jobs.

RECOGNIZING TRAILBLAZER AND EDUCATIONAL PIONEER MRS. EMMA BRANDON

HON. BENNIE G. THOMPSON

OF MISSISSIPPI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 9, 2010

Mr. THOMPSON of Mississippi. Madam Speaker, it gives me immense pleasure to rise today in honor of trailblazer, educator and pioneer, Mrs. Emma Brandon.

Mrs. Brandon began teaching right out of high school in 1946 for a wage of \$36/month. She walked three miles one way to school and seven miles if weather made the road conditions too difficult to travel.

As a woman, of much wisdom and vision, Mrs. Brandon realized that education required a deep devotion and a substantial amount of hard work from both student and teacher.

Mrs. Brandon began her career at a two-room school on a dirt road next door to Beechland Church where she taught first through fourth grades. Three years later, she became principal and sole teacher at Egypt School in Russum, which was later consolidated into another school.

Mrs. Brandon understood that the task of educating is an enduring and tedious process; one that empowers and benefits individuals, communities and countries, alike.

After years of serving students in Claiborne County, as both an educator and an administrator, Mrs. Brandon earned her bachelor's degree from Alcorn State University. After completing her education at Alcorn, Mrs. Brandon returned to complete her educational career in Claiborne County, MS.

For the last 42 years, Mrs. Brandon has been educating generations of families at A.W. Watson Elementary in Port Gibson, MS where her enthusiasm for learning is abundant. She implemented programs that have strengthened the learning capabilities of her students and challenged them to think critically.

Mrs. Brandon has yielded the guiding principles of education and knowledge to all of whom she has encountered. She believes that each child can enjoy today's promises of a rewarding life if they possess a strong foundation in education.

Madam Speaker, it is with great pleasure that I ask my colleagues to rise and join me in expressing my gratitude and appreciation to Mrs. Emma Brandon of Port Gibson, Mississippi, for her many contributions to education and her dedication to its principles.

MILITARY SPOUSE APPRECIATION DAY

HON. SUE WILKINS MYRICK

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 9, 2010

Mrs. MYRICK. Madam Speaker, on May 7, 2010, we recognized Military Spouse Appreciation Day. On this day, I received a letter from Mrs. Anthony Massey, the wife of a diver in the United States Navy. Her letter is attached, and it very eloquently talks about the